

User Fee for Employee Plan Determination Letter Request

► Attach to determination letter application.

For IRS Use Only
Control number _____
Amount paid _____
User fee screener _____

1 Sponsor's name (employer if single-employer plan)	2 Sponsor's employer identification number
3 Plan name	4 Plan number

Request for Letter Covering Average Benefit Test and/or Any General Test

Fee

5a <input type="checkbox"/> Form 5300	5a	\$1,250
b <input type="checkbox"/> Form 5303	5b	1,250
c <input type="checkbox"/> Form 5307	5c	1,000
d <input type="checkbox"/> Form 5310	5d	375
e <input type="checkbox"/> Multiple employer plans (Form 5300):		
(1) <input type="checkbox"/> 2 to 10 employers	5e(1)	1,250
(2) <input type="checkbox"/> 11 to 99 employers	5e(2)	2,000
(3) <input type="checkbox"/> 100 to 499 employers	5e(3)	3,500
(4) <input type="checkbox"/> Over 499 employers	5e(4)	6,500

Request for Letter Not Covering Average Benefit Test or Any General Test

Fee

6a <input type="checkbox"/> Form 5300	6a	\$ 700
b <input type="checkbox"/> Form 5303	6b	700
c <input type="checkbox"/> Form 5307	6c	125
d <input type="checkbox"/> Form 5310	6d	225
e <input type="checkbox"/> Form 6406	6e	125
f <input type="checkbox"/> Multiple employer plans (Form 5300):		
(1) <input type="checkbox"/> 2 to 10 employers	6f(1)	700
(2) <input type="checkbox"/> 11 to 99 employers	6f(2)	1,400
(3) <input type="checkbox"/> 100 to 499 employers	6f(3)	2,800
(4) <input type="checkbox"/> Over 499 employers	6f(4)	5,600
g <input type="checkbox"/> Volume submitter specimen plan	6g	1,500
(1) <input type="checkbox"/> Non-model amendments	6g(1)	400
h <input type="checkbox"/> Form 4461 or Form 4461-A (regional prototype plan)	6h	1,500
(1) <input type="checkbox"/> Non-model amendments	6h(1)	400
i <input type="checkbox"/> Form 4461-B (adopter of mass submitter regional prototype plan)	6i	100
j <input type="checkbox"/> Group trust	6j	750

Attach Check or Money Order Here

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee with each application for a determination letter. The user fees are listed on lines 5 and 6 on page 1. For more information, see Rev. Proc. 97-8, 1997-1 I.R.B. 187; Rev. Proc. 94-13, 1994-1 C.B. 566; and Rev. Proc. 95-12, 1995-1 C.B. 508.

Check the appropriate box on line 5 if your plan uses the average benefit test to satisfy minimum coverage requirements and/or any general test to show nondiscrimination in the amount of contributions or benefits, and you wish to receive a determination letter that covers these issues.

Check the appropriate box on line 6 if you do not wish to receive a determination letter that covers the average benefit test and/or any general test (i.e., the plan does not use these tests or you do not want these issues addressed even though the plan uses these tests). A general test plan is a plan that is other than a design-based safe harbor or nondesign-based safe harbor plan.

Attach to Form 8717 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8717 to your determination letter application.

If you have multiple plans (e.g., a profit-sharing plan and a money purchase plan), submit a separate determination letter application and Form 8717 for each plan.

Where To File

To avoid delays, send the determination letter application and Form 8717 to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8717 to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

